

**ENTERED**

July 11, 2023

Nathan Ochsner, Clerk

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION****IN RE:**\*  
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\***CHAPTER 11****CASE NO. 19-34698 (DRJ)****KP ENGINEERING, LP, *et al***<sup>1</sup>**(Jointly Administered)*****Debtor***


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**ORDER (I) APPROVING THE PROPOSED RECOVERY PERCENTAGES FOR THE TRUST BENEFICIARIES; (II) AUTHORIZING DISTRIBUTIONS TO THE TRUST BENEFICIARIES ACCORDING TO EACH TRUST BENEFICIARY'S PROPOSED RECOVERY PERCENTAGE; (III) AUTHORIZING THE REVERSION TO THE TRUST OF ANY TRUST BENEFICIARY'S DISTRIBUTIONS WHEN SUCH TRUST BENEFICIARY HAS FAILED TO PROVIDE THE LIQUIDATION TRUSTEE WITH THE APPROPRIATE TAX FORM; AND (IV) AUTHORIZING THE RETENTION BY THE TRUST OF CERTAIN DE MINIMIS DISTRIBUTIONS ON A CUMULATIVE BASIS**

(Docket No. 1092)

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**CONSIDERING** the *Liquidation Trustee's Motion to (I) Approve the Proposed Recovery Percentages for the Trust Beneficiaries; (II) Authorize Distributions to the Trust Beneficiaries According to Each Trust Beneficiary's Proposed Recovery Percentage; (III) Authorize the Reversion to the Trust of Any Trust Beneficiary's Distributions When Such Trust Beneficiary has Failed to Provide the Liquidation Trustee with the Appropriate Tax Form; and (IV) Authorize the Retention by the Trust of Certain De Minimis Distributions on a Cumulative Basis* (the "**Motion**");<sup>2</sup> and this Court having found that (i) it has jurisdiction over the matters raised in the Motion

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are KP Engineering, LP (7785) and KP Engineering, LLC (0294). The location of the Debtors' corporate headquarters and the Debtors' service address is: 5555 Old Jacksonville Hwy., Tyler, TX 75703.

<sup>2</sup> Unless otherwise noted, the capitalized terms herein shall have the definitions ascribed to them in the Motion or the Plan Documents.

pursuant to 28 U.S.C. § 1334; (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and the Court may enter a final order consistent with Article III of the United States Constitution; (iii) venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; (iv) notice of the Motion was sufficient; and (v) good and sufficient cause exists for the granting of the relief requested in the Motion after having given due deliberation upon the Motion and all of the proceedings had before the Court in connection with the Motion,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is **GRANTED** as provided herein.
2. The percentage recovery of each of the Liquidation Trust Beneficiaries from the Trust Assets, as calculated on the chart attached hereto as Exhibit “1” (the “Distribution Table”), is approved.
3. Other than the Allowed Claims and relative amounts specifically identified on the Distribution Table, there are no other due and owing or asserted Class 7 Allowed General Unsecured Claims or amounts against the Estates entitled to any distribution(s) from the Trust.
4. Other than Liquidation Trust Beneficiaries and relative amounts specifically identified on the Distribution Table, there are no other claimants entitled to any distribution(s) from the Trust.
5. The Liquidation Trustee is authorized to make distributions in the exercise of the Liquidation Trustee’s business judgment and in accordance with the percentages in the Distribution Table to the Liquidation Trust Beneficiaries who have timely provided the Liquidation Trustee a Form W-9 or W-8 (as applicable).
6. The entitlement to a share in the Trust Assets of any Liquidation Trust Beneficiary who fails to provide the Liquidation Trustee the appropriate Form W-8 or W-9 (as applicable)

before the earlier of: (a) 180 days after the date of the Liquidation Trustee's written request and (b) 180 days after the date of the Trust's distribution shall revert to the Trust so that such Liquidation Trust Beneficiary's right to a distribution from the Trust is forfeited without further order of this Court.

7. The Trust shall retain: (a) on a temporary basis, any distributions authorized by this Order that are less than \$50.00, unless and until the value of aggregate distributions authorized by this Order equal or exceed \$50.00; and (b) on a permanent basis, such distributions authorized by this Order whose aggregate value are less than \$50.00.

8. Omni Agent Solutions ("***Omni***") is authorized and directed to modify the official claims register maintained by it, to the extent necessary, to reflect the relief granted in this Order.

9. The terms and conditions of this Order will be immediately effective and enforceable upon its entry.

10. The Liquidation Trustee, Omni and the Clerk of this Court are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.

11. This Court shall maintain jurisdiction and authority to interpret and enforce this Order, and to resolve any dispute arising from or related to this Order.

**Signed: July 11, 2023.**

  
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**DAVID R. JONES**  
**UNITED STATES BANKRUPTCY JUDGE**

**LIQUIDATION TRUSTEE’S MOTION TO (I) APPROVE THE PROPOSED RECOVERY PERCENTAGES FOR THE TRUST BENEFICIARIES; (II) AUTHORIZE DISTRIBUTIONS TO THE TRUST BENEFICIARIES ACCORDING TO EACH TRUST BENEFICIARY’S PROPOSED RECOVERY PERCENTAGE; (III) AUTHORIZE THE REVERSION TO THE TRUST OF ANY TRUST BENEFICIARY’S DISTRIBUTIONS WHEN SUCH TRUST BENEFICIARY HAS FAILED TO PROVIDE THE LIQUIDATION TRUSTEE WITH THE APPROPRIATE TAX FORM; AND (IV) AUTHORIZE THE RETENTION BY THE TRUST OF CERTAIN DE MINIMIS DISTRIBUTIONS ON A CUMULATIVE BASIS**

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**EXHIBIT “1”  
DISTRIBUTION TABLE**

**(CLASS 7 ALLOWED GENERAL UNSECURED  
CLAIMS AGAINST THE ESTATES)**

**Table**

Claimant	Case No.	Allowed Claim	
		Amount	Percentage
Accessible Texas	19-34698	\$500.00	0.00063553%
Air Cleaning Specialist, Inc.	19-34698	\$5,434.23	0.00690722%
American Express Travel Related Services Company, Inc	19-34698	\$733,398.67	0.93219213%
Andrews Myers	19-34698	\$9,854.67	0.01252586%
Apache Industrial Services Inc.	19-34698	\$172,305.86	0.21901071%
Arcosa Tank, LLC f/k/a Trinity Container	19-34698	\$668,030.16	0.84910497%
Base Line Data, Inc.	19-34698	\$39,780.17	0.05056290%
Belco Manufacturing Co.	19-34698	\$19,850.00	0.02523050%
Big Brothers Big Sisters	19-34698	\$1,000.00	0.00127106%
Bishop's Office Needs	19-34698	\$599.82	0.00076241%
Bounds Construction II, LLC	19-34698	\$1,072,776.53	1.36356102%
Bowman Specialized Services	19-34698	\$680,930.43	0.86550196%
BSM Business Solutions Management, Inc.	19-34698	\$47,125.78	0.05989959%
BWFS Industries, LLC	19-34698	\$290,609.16	0.36938105%
BXS Insurance	19-34698	\$11,211.00	0.01424983%
C&J Equipment Manufacturing	19-34698	\$24,634.50	0.03131187%
Catalyst Handling Resources	19-34698	\$233,192.33	0.29640094%
CCL Contracts Consultancy Inc.	19-34698	\$76,564.25	0.09731759%
Chart Energy and Chemicals	19-34698	\$181,350.00	0.23050634%
Cherokee Integrations	19-34698	\$172,681.50	0.21948817%
Cintas Corporation #495	19-34698	\$1,379.87	0.00175389%
Cisco WebEx, LLC	19-34698	\$1,212.40	0.00154103%
Clarivate Analytics (US) LLC	19-34698	\$777.24	0.00098792%
Clean & Shine	19-34698	\$357.00	0.00045377%
Comfort Inn & Suites - Artesia	19-34698	\$168.21	0.00021380%
Consolidated Electrical Distributors Inc, dba			
Interstate Electric	19-34698	\$1,011,702.42	1.28593229%
Construction Industry Resource	19-34698	\$1,200.00	0.00152527%
Construction Management Group	19-34698	\$64,418.78	0.08188000%
CPC Pumps International	19-34698	\$112,768.87	0.14333576%
Crawford Electric Supply	19-34698	\$51,265.40	0.06516129%
Credos Industrial Supplies & Rentals LLC	19-34698	\$930,507.76	1.18272918%
CSI Compressco LP	19-34698	\$2,368,333.28	3.01028858%
Daily Thermetrics Corporation	19-34698	\$31,943.08	0.04060150%
Dealers Electrical Supply Co.	19-34698	\$573,698.41	0.72920386%
Department of the Treasury	19-34698	\$13,318.19	0.01692819%
Diversified Solutions, Inc.	19-34698	\$4,596.00	0.00584178%
DOW Chemical Company	19-34698	\$15,077.15	0.01916393%
Dun & Bradstreet	19-34698	\$8,118.75	0.01031940%
DXP Enterprises	19-34698	\$17,078.78	0.02170812%
EAN Services, LLC	19-34698	\$9,732.37	0.01237041%
ECAD, Inc.	19-34698	\$63,041.18	0.08012899%

ETR Air Conditioning & Heating	19-34698	\$364.96	0.00046389%
Everitt Industrial Supply	19-34698	\$25,705.00	0.03267254%
Exida Consulting, LLC	19-34698	\$13,000.00	0.01652375%
Falcon Technologies	19-34698	\$56,077.95	0.07127832%
Faro Technologies Inc.	19-34698	\$3,658.85	0.00465061%
FCX Performance	19-34698	\$55,312.89	0.07030588%
Fisher Controls International	19-34698	\$489,842.92	0.62261868%
Fluid Components International	19-34698	\$5,210.08	0.00662231%
Fluid Engineering	19-34698	\$15,754.39	0.02002474%
Franchise Tax Board	19-34698	\$3,968.72	0.00504447%
Gallop Contracting Group Inc.	19-34698	\$183,015.00	0.23262265%
Genesis Technical Staffing Inc.	19-34698	\$3,625.50	0.00460822%
Genesis Technical Staffing Inc.	19-34698	\$45,460.00	0.05778229%
Genesis Technical Staffing Inc.	19-34698	\$17,650.00	0.02243417%
Genesis Technical Staffing Inc.	19-34698	\$25,178.40	0.03200320%
GK Techstar LLC	19-34698	\$49,631.48	0.06308448%
Globe, LLC	19-34698	\$400,266.45	0.50876181%
Graitec USA Inc.	19-34698	\$4,330.00	0.00550368%
Gregg Industrial Insulators, Inc.	19-34698	\$1,462,786.59	1.85928636%
Hancock Mechanical, LLC	19-34698	\$1,496,749.60	1.90245531%
Hawk Technical Services, LLC	19-34698	\$23,531.02	0.02990929%
Hawk Technical Services, LLC	19-34698	\$1,011.60	0.00128580%
Hawk Technical Services, LLC	19-34698	\$1,352.60	0.00171923%
Heat Transfer Equipment Co.	19-34698	\$127,474.00	0.16202683%
Heat Transfer Research, Inc.	19-34698	\$54,720.00	0.06955229%
Heatec	19-34698	\$334,309.73	0.42492700%
Hebert Steel Company, Inc.	19-34698	\$385,099.91	0.48948426%
Hexagon PPM	19-34698	\$12,678.24	0.01611478%
Highland Tank	19-34698	\$5,349.80	0.00679991%
Holiday Inn Express - SLC, UT	19-34698	\$3,518.75	0.00447253%
Holiday Inn South Broadway	19-34698	\$452.80	0.00057553%
Holland & Knight	19-34698	\$25,406.50	0.03229313%
Houston Chronicle	19-34698	\$2,000.00	0.00254212%
Innovative Industrial Fabricators, LLC	19-34698	\$323,632.14	0.41135517%
Interface Consulting International, Inc.	19-34698	\$99,178.25	0.12606129%
ISC Constructors LLC	19-34698	\$284,541.81	0.36166910%
Jonas Inc.	19-34698	\$4,400.00	0.00559265%
KBC Advanced Technoloys Inc.	19-34698	\$7,585.00	0.00964097%
Knight Janitorial Services	19-34698	\$4,621.19	0.00587380%
Lantana Communications	19-34698	\$135.00	0.00017159%
LCM Industries, Inc.	19-34698	\$176,545.50	0.22439954%
Lisega Inc.	19-34698	\$4,505.00	0.00572612%
Locke Lord LLP	19-34698	\$20,956.25	0.02663661%
Long Industries	19-34698	\$93,501.00	0.11884518%
Louisiana Department of Revenue	19-34698	\$1,102.46	0.00140129%
Markwest Ohio Fractionation Company, LLC	19-34698	\$4,250,000.00	5.40199582%

Maverick International	19-34698	\$69,455.00	0.08828132%
Maxim Crane Works, LP	19-34698	\$30,000.00	0.03813174%
MRC Global	19-34698	\$1,397,874.23	1.77677900%
Office Depot	19-34698	\$184.95	0.00023508%
Oracle America Inc.	19-34698	\$1,031.96	0.00131168%
Pall Corporation	19-34698	\$94,264.77	0.11981597%
Parker-Hannifin Corporation	19-34698	\$334,164.97	0.42474301%
Parks Coffee	19-34698	\$1,351.73	0.00171813%
PetroPages.com Inc.	19-34698	\$6,683.82	0.00849552%
Pierce Construction and Maintenance, Co Inc	19-34698	\$735,268.68	0.93456902%
Rawson Inc.	19-34698	\$146.12	0.00018573%
Residence Inn	19-34698	\$114.64	0.00014571%
Rid-X Termite & Pest Control	19-34698	\$324.75	0.00041278%
Rosemount, Inc.	19-34698	\$19,607.74	0.02492257%
ROWC Energy Services	19-34698	\$3,538,546.91	4.49769779%
Rudd Safety Co.	19-34698	\$752.28	0.00095619%
S&S Services LLC	19-34698	\$578,554.59	0.73537635%
Saulsbury Industries, Inc	19-34698	\$3,314,447.76	4.21285481%
SCS Technologies	19-34698	\$141,142.39	0.17940014%
Sefton Steel, LP	19-34698	\$379,013.44	0.48174800%
Smith & Loveless	19-34698	\$96,415.02	0.12254907%
Sunbelt Supply Co.	19-34698	\$112,279.84	0.14271417%
Targa Channelview, LLC	19-34698	\$3,438,931.51	4.37108086%
Targa Pipeline	19-34698	\$27,500,000.00	34.95409060%
TDW Services Inc.	19-34698	\$157,925.76	0.20073278%
The Reynolds Company	19-34698	\$1,735,475.29	2.20588947%
Thermo Process Instruments LP	19-34698	\$14,100.00	0.01792192%
TII Logistics, Inc	19-34698	\$1,637,700.00	2.08161142%
Tool & Hoist Specialties	19-34698	\$17,340.71	0.02204105%
Total Equipment Company	19-34698	\$8,140.00	0.01034641%
Tulsa Heaters Midstream	19-34698	\$15,019.30	0.01909040%
Turner Industries Group LLC	19-34698	\$6,564,869.07	8.34432830%
Tyler Industrial Supply Co.	19-34698	\$182,410.27	0.23185400%
VanZandt Controls, LLC	19-34698	\$4,241.60	0.00539132%
Vast Construction LLC	19-34698	\$6,802.80	0.00864675%
Vector-Dallas Love Field	19-34698	\$66.95	0.00008510%
Veritas Advisory Group, Inc.	19-34698	\$371,356.61	0.47201573%
Vessel Technology, a division of SAS Global Corporation	19-34698	\$98,208.54	0.12482873%
Virtual Materials Group USA	19-34698	\$12,990.00	0.01651104%
Waste Heat Recovery Corp.	19-34698	\$28,309.38	0.03598286%
Wholesale Electric Supply Company of Houston Inc.	19-34698	\$227,664.79	0.28937512%
William Doug McDaniel	19-34698	\$92,000.00	0.11693732%
Women's Energy Network	19-34698	\$3,000.00	0.00381317%
Yokogawa Corp.	19-34698	\$226,264.00	0.28759463%

York International Corporation	19-34698	\$305,800.00	0.38868949%
Zeeco, Inc.	19-34698	\$336,963.02	0.42829949%
Zeochem LLC	19-34698	\$222,588.30	0.28292260%
Dealers Electrical Supply Co.	19-34699	\$573,698.41	0.72920386%
Rudd Fire Protection Inc	19-34699	\$1,792.25	0.00227805%
Hebert Steel Company, Inc.	19-34699	\$385,099.91	0.48948426%
VanZandt Controls, LLC	19-34699	\$4,241.60	0.00539132%
Sefton Steel, LP	19-34699	\$379,013.44	0.48174800%
Hancock Mechanical, LLC	19-34699	\$1,496,749.60	1.90245531%
MRC Global	19-34699	\$1,446,515.61	1.83860501%
		\$78,674,625.84	100.00000000%

## Subordinated Claims

Targa Channelview, LLC	19-34698	\$1,000,000.00
Saulsbury Industries, Inc	19-34698	\$12,728,987.44